Matthew Erickson

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ACADEMIC EMPLOYMENT

Virginia Polytechnic Institute and State University (Virginia Tech), Blacksburg, VA
Assistant Professor of Accounting, August 2017

EDUCATION

University of Arizona, Eller College of Management, Tucson, AZ
Ph.D. in Management - Accounting Concentration, May 2017

Texas A&M University, Mays Business School, College Station, TX
Master of Science - Accounting, May 2009
Bachelor of Business Administration - Accounting, May 2009

RESEARCH

Interests

- Interaction of taxes and capital markets
- Formulation, promulgation, and impact of tax policy
- Role of taxes in valuation and decision making
- International tax policy and multi-national tax competition

Publications

- "The Cost of Compliance: FIN 48 and Audit Fees." Erickson, M., N. Goldman [*University of Texas at Dallas*], and J. Stekelberg [*Colorado State University*]. 2016. *The Journal of the American Taxation Association* 38 (2): 67-85.
    - Cited in FASB Comment Letter 28, 2016-270, "Disclosure Framework – Changes to the Disclosure Requirements for Income Taxes"

Working Papers

- "The Relation between Firm Dividend Policy and the Volatility of Cash Effective Tax Rates" (dissertation). *Preparing for journal submission.*
- "Do the Agency Costs of Foreign Cash Holdings Affect the Cost of Debt?" (with D. Dhaliwal [*deceased*], N. Goldman [*University of Texas at Dallas*], and L. Krull [*University of Oregon*]). *Preparing for second round submission to The Accounting Review*

- "International Evidence on the Relation Between Loss Offsets and Leverage" (with K. Drake [*University of Arizona*] and S. Lusch [*Texas Christian University*]). *Data analysis.*
- "Do Capital Gain Intertemporal Tax Discontinuities Influence Investors' Asset Selection Behavior?" (with R. Curtis [*University of Arizona*] and J. Yu [*University of Arizona*]). *Preparing for conference submission*

TEACHING

Graduate Level Courses

- Introduction to Accounting Research, Fall 2016 (TA – Using SAS in Research)
- Technology for Accountants, Fall 2014 (4.3/5.0)

Undergraduate Level Courses

- Intermediate Financial Accounting I, Spring 2018 (4.92/6)
- Principles of Federal Taxation, Summer 2015 (4.6/5.0)
- Principles of Accounting I, Summer 2013 (4.2/5.0)

Other Courses

- Arizona Ethics CPE, April 2014; August 2014; May 2015 (4.7/5.0)
- Undergraduate Skills Review, May 2014, 2015, and 2016 (N/A)
- Business Career Advisor Program – Tax, June 2015 (N/A)
- Practical Applications of Academic Tax Research, November 2013 (4.6/5.0)

PRESENTATIONS AND CONFERENCES

Workshop Presentations

- The Ohio State University, February 2017
- George Washington University, January 2017
- University of Georgia, January 2017
- Virginia Tech, January 2017
- University of Arizona, September 2016

Conference Presentations

- American Taxation Association Meeting, February 2018, presentation by co-author, "Do the Agency Costs of Foreign Cash Holdings Affect the Cost of Debt?".
- American Taxation Association Meeting, February 2018, "The Relation between Firm Dividend Policy and the Volatility of Cash Effective Tax Rates".
- American Accounting Association Annual Meeting, August 2017, "Do the Agency Costs of Foreign Cash Holdings Affect the Cost of Debt?"
- American Accounting Association Annual Meeting, August 2017, presentation by co-author, "Do Capital Gain Intertemporal Tax Discontinuities Influence Investors' Asset Selection Behavior?"

- American Accounting Association Western Region Doctoral Student Faculty Interchange, May 2017, presentation by co-author, "Do Capital Gain Intertemporal Tax Discontinuities Influence Investors' Asset Selection Behavior?"
- American Accounting Association Western Region Doctoral Student Faculty Interchange, May 2016, "International Evidence on the Relation Between Loss Offsets and Leverage"
- National Tax Association's 108th Annual Conference on Taxation, November 2015, presentation by co-author, "Do the Agency Costs of Foreign Cash Holdings Affect the Cost of Debt?"
- Joint University of Arizona and Arizona State Conference, October 2015, "Do the Agency Costs of Foreign Cash Holdings Affect the Cost of Debt?"
- National Tax Association's 107th Annual Conference on Taxation, November 2014, "The Cost of Compliance: FIN 48 and Audit Fees"

Conferences

2019

- American Taxation Association Meeting - Planned

2018

- University of Texas at Austin and University of Waterloo Third Biennial Taxation Research Symposium (Invited Participant)
- American Accounting Association Annual Meeting (Participant)
- Virginia Tech Accounting Research Conference (Discussant)
- Virginia Accounting Research Conference (Participant)
- American Taxation Association Meeting (Presenter and Ad-hoc Reviewer)
- New Faculty Consortium (Participant)

2017

- American Accounting Association Annual Meeting (Presenter)
- American Taxation Association Meeting (Ad-hoc Reviewer)

2016

- University of Texas at Austin and University of Waterloo Second Biennial Taxation Research Symposium (Invited Participant)
- American Accounting Association Annual Meeting (Discussant and Ad-hoc Reviewer)
- American Accounting Association Western Region (Presenter, Discussant, and Ad-hoc Reviewer)
- Joint University of Arizona and Arizona State Conference (Participant)
- American Taxation Association Meeting and Doctoral Consortium (Discussant and Ad-hoc Reviewer)

2015

- Joint University of Arizona and Arizona State Conference (Presenter)
- University of Illinois Tax Doctoral Consortium and Symposium (Invited Participant)
- American Accounting Association Annual Meeting (Discussant and Ad-hoc Reviewer)

- American Taxation Association Meeting and Doctoral Consortium (Participant)

2014

- National Tax Association's 107th Annual Conference on Taxation (Presenter)
- American Accounting Association Annual Meeting (Discussant and Ad-hoc Reviewer)
- American Taxation Association Meeting and Doctoral Consortium (Participant)

PROFESSIONAL EXPERIENCE AND LICENSES

- Deloitte Tax Senior (Dallas, TX), September 2009 – September 2012
- Certified Public Accountant, Texas, 2006 – Present
- Member of the American Institute of Certified Public Accountants, 2006 – Present

HONORS, AWARDS, GRANTS, AND SERVICE

Honors, Awards, and Grants

- Charles Koch Foundation Dissertation Grant, 2016, $5,000
- Accounting Doctoral Scholars Recipient, 2012-2016, $120,000
- University of Arizona Graduate and Professional Student Research and Travel Grant Recipient, 2014-2016, $3,000
- University of Arizona Eller Small Grant Recipient, 2015, $2,000
- University of Arizona Deloitte Fellowship Nominee, 2015
- Texas A&M University Mays Business School Mitte Scholar, 2005 – 2009, $20,000
- Texas A&M University President's Endowed Scholar, 2005 – 2009, $12,000
- National Merit Scholar, 2004, $20,000

Academic Service

- Research Committee, 2018
- AACSB Committee, 2017-present
- Beta Alpha Psi Committee, 2017-present
- Workshop Host, 2017-present
- Annual SAS "Bootcamp" for Doctoral Students, 2014-present
- Grant Reviewer for the Graduate Student Professional Council, 2014

Community Service

- Treasurer for Willow Ridge Commons HOA, 2015-2017
- Member of St. Mark Finance Committee, 2013-2017